

CERTIFICATE

State of Kansas
Special District
2019

To the Clerk of Phillips County, State of Kansas

We, the undersigned, officers of

Fire District #1

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2019; and (3) the
Amount(s) of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

Table of Contents:		Page No.	2019 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2019		2			
Allocation MVT, RVT, 16/20M Vehicle Ta		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	19-3601	6	170,833	44,813	1,973
Special Equipment		7	22,898		
		7			
Totals	xxxxxxxxx		193,731	44,813	
Budget Summary		8	County Clerk's Use Only		
Neighborhood Revitalization Rebate					
Resolution required? Notice of the vote to adopt required to be published?			No	Nov. 1, 2018 Total Assessed Valuation	

44,816.68

22,714,992

Assisted by:

Mapes & Miller LLP

Address:

PO Box 266

Phillipsburg, KS 67661

Email:

Attest: 10-11, 2018

Linda McDowell
County Clerk

Governing Body

CPA Summary

See Summary of Significant Assumptions. No assurance is provided.

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 43,790
2. Debt service levy in 2018 budget	- \$ 0
3. Tax levy excluding debt service	\$ 43,790

2018 Valuation Information for Valuation Adjustments

4. New improvements for 2018:	+ 52,286	
5. Increase in personal property for 2018:		
5a. Personal property 2018	+ 2,163,074	
5b. Personal property 2017	- 2,168,430	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2018:	21,458	
7. Total valuation adjustment (sum of 4, 5c, 6)	73,744	
8. Total estimated valuation July, 1, 2018	22,712,943	
9. Total valuation less valuation adjustment (8 minus 7)	22,639,199	
10. Factor for increase (7 divided by 9)	0.00326	
11. Amount of increase (10 times 3)		+ \$ 143
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ 43,933
13. Debt service levy in this 2019 budget		0
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		43,933
15. Consumer Price Index for all urban consumers for calendar year 2017		0.0201
16. Consumer Price Index adjustment (3 times 15)		\$ 880
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$ 44,813

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

See Summary of Significant Assumptions. No assurance is provided.

Fire District #1
Phillips County

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2018 Budgeted Funds	Tax Levy Amount in 2018 Budget	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	43,790	1,773	57	791	413	13
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	43,790	1,773	57	791	413	13

County Treas Motor Vehicle Estimate

1,773

County Treas Recreational Vehicle Estimate

57

County Treas 16/20M Vehicle Estimate

791

County Treas Commercial Vehicle Tax Estimate

413

County Treas Watercraft Tax Estimate

13

MVT Factor 0.04049

RVT Factor 0.00130

16/20M Factor 0.01806

Comm Veh Facto 0.00943

Watercraft Facto 0.00030

See Summary of Significant Assumptions. No assurance is provided.

2019

Fire District #1
Phillips County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
Special Equipment	General		15,000	22,898	19-3612c
Totals		0	15,000	22,898	
Adjustments*					
Adjusted Totals		0	15,000	22,898	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

See Summary of Significant Assumptions. No assurance is provided.

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

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Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	129,966	200,767	87,637
Receipts:			
Ad Valorem Tax	41,713	43,790	xxxxxxxxxxxxxxxx
Delinquent Tax		600	600
Motor Vehicle Tax	2,687	2,786	1,773
Recreational Vehicle Tax	71	87	57
16/20M Vehicle Tax	923	866	791
Commercial Vehicle Tax	577	279	413
Watercraft Tax	14	14	13
LAVTR			0
Reimbursed Income	6,320		
Transfer from Special Equipment		15,000	22,898
Donations & Gifts	70,000	10,000	10,000
Sale of Equipment		2,000	2,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous		500	500
Does misc. exceed 10% of Total Receipts			
Total Receipts	122,305	75,922	39,045
Resources Available:	252,271	276,689	126,682
Expenditures:			
City of Phillipsburg	49,404	40,000	40,000
Bond	244	400	400
Capital Outlay		140,000	120,000
Contractual	205	3,152	4,352
Commodities	896	5,000	5,581
Cash Forward (2019 column)			
Miscellaneous	755	500	500
Does misc. exceed 10% Total Expenditure:			
Total Expenditures	51,504	189,052	170,833
Unencumbered Cash Balance Dec 31	200,767	87,637	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	154,738	154,738	170,833
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			170,833
Tax Required			44,151
Delinquent Comp Rate: 1.5%			662
Amount of 2018 Ad Valorem Tax			44,813

CPA Summary
See Summary of Significant Assumptions. No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Equipment	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	36,766	36,898	22,398
Receipts:			
Interest on Idle Funds	132	500	500
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	132	500	500
Resources Available:	36,898	37,398	22,898
Expenditures:			
Transfer to General Fund		15,000	22,898
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	15,000	22,898
Unencumbered Cash Balance Dec 31	36,898	22,398	0
2017/2018/2019 Budget Authority Amount	33,657	22,766	22,898

Adopted Budget 0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount	0	0	0

CPA Summary

See Summary of Significant Assumptions. No assurance is provided.

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2019

The governing body of

Fire District #1

Phillips County

will meet on July 24, 2018 at 8:00 PM at The Fire Station for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Phillipsburg Fire House and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	51,504	2.163	189,052	2.028	170,833	44,813	1.973
Debt Service							
Special Equipment			15,000		22,898		
Totals	51,504	2.163	204,052	2.028	193,731	44,813	1.973
Less: Transfers	0		15,000		22,898		
Net Expenditures	51,504		189,052		170,833		
Total Tax Levied	42,618		43,790		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	19,703,012		21,588,759		22,712,943		

Outstanding Indebtedness,

Jan 1,	2016	2017	2018
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

John White
Treasurer

See Summary of Significant Assumptions. No assurance is provided.

Fire District #1

Summary of Significant Assumptions Year Ending December 31, 2019

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of management's knowledge and belief, the District's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects Management's judgment as of June 21, 2018, the date of this projection, of the expected conditions if the hypothetical assumptions occur. There will usually be differences between projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. This summary of assumptions is not all-inclusive and the budget is based on circumstances and conditions existing at the time it was prepared.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

Receipts –

- a. Budgeted property tax revenues for 2019 are based on estimates provided by the County Treasurers, and the property evaluation provided by the County Clerks.
- b. Other 2019 budgeted receipts are deemed to be similar to prior years with increases anticipated.

Expenditures –

- a. Other 2019 budgeted expenditures are deemed to be similar to prior years with increases anticipated.
- b. No major projects are anticipated for 2019 at this time.
- c. There will not be any catastrophic events or circumstances beyond the District's control that would affect the above assumptions.

PUBLIC NOTICE

(First published in The Advocate, Thursday, July 12, 2018) 21

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John White
Treasurer